

EXHIBIT B

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_____	:	UNITED STATES BANKRUPTCY COURT
In re:	:	FOR THE DISTRICT OF NEW JERSEY
	:	HON. GLORIA M. BURNS
	:	CASE NO. 08-14631(GMB)
SHAPES/ARCH HOLDINGS L.L.C., <i>et al.</i> ,	:	
	:	Chapter 11
Debtors.	:	(Jointly Administered)
	:	
	:	DECLARATION OF IRV
	:	SCHWARZBAUM IN SUPPORT OF
	:	CLASS 10 TRUST'S FIRST OMNIBUS
	:	OBJECTION TO CLAIMS
_____	:	

This declaration is made pursuant to 28 U.S.C. § 1746 by Irv Schwarzbaum, as follows:

1. I am a Director in the Business Investigation Services division of J.H. Cohn, ,LLP, financial advisors to the Class 10 Liquidation Trust in the cases of the above-captioned

debtors and reorganized debtors (together, the "Debtors"). All of the statements made in this declaration are based upon my first hand knowledge, unless otherwise stated.

2. I have obtained a complete copy of the claims register in these cases as of October 17, 2008 from Epiq Systems, the Debtors' official claims agent.

3. I have reviewed the claims register to identify multiple unsecured claims filed by the same creditor, and reviewed the claims to determine if the amounts and basis of such claims are the same. Based upon that review and analysis, I identified a number of claims that appear to be duplicative of other filed claims against the Debtors.

4. I then directed Epiq Systems to prepare an exhibit matching the duplicative claims I identified and showing one of the claims as a "remaining claim" and the balance of the claims as duplicates to be expunged. I reviewed the chart prepared by Epiq Systems, and it accurately shows the claims that I have identified as duplicative.

5. The chart prepared by Epiq is Exhibit "A" to the Class 10 Liquidation Trust's First Omnibus Objection to Claims (the "Motion").

6. I have reviewed the Motion and Exhibit A, and based upon my review of the claims register and the Debtors' books and records, I believe they accurately describe the "Claims to be Expunged" on Exhibit A as duplicative of other claims filed by the same creditor.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, NY
November 11, 2008



IRV SCHWARZBAUM